

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: Budget and Finance
 Prog ID(s): BUF 101/BA
 Name of Fund: Emergency and Budget Reserve Fund
 Legal Authority: Section 328L-3, HRS

Contact Name: Neal Miyahira
 Phone: 586-1530
 Fund type (MOF) B
 Appropriation Acct. No. S-355-O

Intended Purpose: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Source of Revenues: 15% of tobacco settlement revenues after the first \$350,000 are transferred into the emergency and budget reserve fund.

Current Program Activities/Allowable Expenses: Temporary supplemental source of funding for the State during times of emergency, economic downturn, or unforeseen reduction in revenues.

Purpose of Proposed Ceiling Increase (if applicable): None.

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	24,000,000	24,000,000	10,806,131				
Beginning Cash Balance	61,450,792	73,954,341	60,422,784	62,493,490	46,287,054	53,797,754	61,308,454
Revenues	13,763,046	12,938,601	6,941,047	7,510,700	7,510,700	7,510,700	7,510,700
Expenditures							
Transfers							
List each by JV# and date							
JS5654			(1,311,972)				
JS6575			(989,224)				
JS6730			(2,569,145)				
Net Total Transfers	(1,259,497)	(26,470,158)	(4,870,341)	(23,717,136)			
Ending Cash Balance	73,954,341	60,422,784	62,493,490	46,287,054	53,797,754	61,308,454	68,819,154
Encumbrances							
Unencumbered Cash Balance	73,954,341	60,422,784	62,493,490	46,287,054	53,797,754	61,308,454	68,819,154

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: BUDGET AND FINANCE
 Prog ID(s): BUF 101
 Name of Fund: Temporary Deposits
 Legal Authority: Administratively Established

Contact Name: Barbara Annis
 Phone: 586-1601
 Fund type (MOF): Trust
 Appropriation Acct. No.: T-909-O

Intended Purpose:

To hold temporary deposits related to vendor bids, performance bonds, salary overpayments, and various other administrative type deposits.

Source of Revenues:

Receipts for FY 2008 reflects retiree drug subsidies under the Medicare Prescription Drug Improvement and Modernization Act of 2003. Employers and Plan Sponsors who offer qualified retiree prescription drug plans apply for and obtain these subsidy payments. The revenues reflects subsidy amounts received for prescription drug plans offered to the State and county Medicare eligible retirees and dependents. FY 2009 receipts reflects salary overpayment amounts and reimbursement of the State's share of the Hokulia settlement (legal fees plus interest) from the Office of Hawaiian Affairs pursuant to Conference Committee report No. 165 relating to Act 140/SLH 2009. There were no receipts to reflect for FY 2010.

Current Program Activities/Allowable Expenses:

FY 2008 funds were distributed to the counties for their fair share of the subsidies and the State's portion was deposited to the General Fund.
 FY 2009 transfer represents OHA's reimbursement of the Hokulia settlement into the General Fund.
 FY 2010 no activity

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	5,617,499	4,744	5,250	5,250	5,250	5,250	5,250
Revenues	6,160,482	1,242,121	0				
Expenditures	1,458,736	0	0				
Transfers							
List each by JV# and date							
JM4300 (3/18/2008)	(10,314,501)						
JM 6857 (6/26/09)		(1,241,615)					
Net Total Transfers	(10,314,501)	(1,241,615)					
Ending Cash Balance	4,744	5,250	5,250	5,250	5,250	5,250	5,250
Encumbrances							
Unencumbered Cash Balance	4,744	5,250	5,250	5,250	5,250	5,250	5,250

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: Budet and Finance
 Prog ID(s): BUF115 CA
 Name of Fund: College Savings Program Trust Fund
 Legal Authority: Chapter 256, HRS

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. N/A *

Intended Purpose:

The College Savings Program Trust fund was established in 2002 with commencement of Hawaii's 529 program. Funds are maintained in the Trust Fund on behalf of participants or account owners, and are invested as directed by the participants according to program rules.

Source of Revenues:

Account owner contributions and account investment earnings.

Current Program Activities/Allowable Expenses:

Trust fund for Hawaii's 529 College Savings Program, per program description/rules. Funds may be withdrawn by account owners, intended for designated beneficiaries' college expenses.

Purpose of Proposed Ceiling Increase (if applicable):

N/A *

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	42,018,715	41,169,727	38,746,776	44,545,214	49,545,214	54,545,214	59,545,214
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers **	(848,988)	(2,422,951)	5,798,438	5,000,000	5,000,000	5,000,000	5,000,000
Ending Cash Balance	41,169,727	38,746,776	44,545,214	49,545,214	54,545,214	59,545,214	64,545,214
Encumbrances							
Unencumbered Cash Balance	41,169,727	38,746,776	44,545,214	49,545,214	54,545,214	59,545,214	64,545,214

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

* College Savers Trust fund is held outside of the State Treasury

** Transfers-in represent change in net asset value of the total accounts (contributions and withdrawals by program participants dependant on market values)

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Interest Earned - Investment Pool
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-907-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized pool investments before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized investment pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the investment pool.

Interest is allocated monthly by the Investment pool system, to approx. 2,500 accounts.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,236,288	0	13,662,778	17,195,412	0	0	0
Revenues	167,453,071	85,868,795	29,057,548	25,000,000	25,000,000	25,750,000	26,522,500
Expenditures			25,524,914	42,195,412	25,000,000	25,750,000	26,522,500
Transfers							
List each by JV# and date							
Net Total Transfers	(168,689,359)	(72,206,017)	0	0			
Ending Cash Balance	0	13,662,778	17,195,412	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	13,662,778	17,195,412	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Interest Earned - Bond Investment Pool
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-908-O

Intended Purpose:

Account was established as holding account to deposit interest earned from the State Treasury centralized Bond Investment Pool before distribution to participating accounts.

Source of Revenues:

Interest earned on centralized Bond Investment Pool investments.

Current Program Activities/Allowable Expenses:

JV's are generated each month to allocate interest earnings to the various appropriation accounts of departments participating in the Bond pool.

Interest is allocated monthly by the Bond Investment pool system.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	6,199,057	808,236	2,669,522	513,737	(0)	(0)	(0)
Revenues	10,963,167	2,472,220	502,667	2,000,000	2,000,000	2,060,000	2,121,800
Expenditures			2,658,453	2,513,737	2,000,000	2,060,000	2,121,800
Transfers							
List each by JV# and date							
Net Total Transfers	(16,353,988)	(610,934)	0				
Ending Cash Balance	808,236	2,669,522	513,737	(0)	(0)	(0)	(0)
Encumbrances							
Unencumbered Cash Balance	808,236	2,669,522	513,737	(0)	(0)	(0)	(0)

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: BUF
 Prog ID(s): BUF115 CA
 Name of Fund: Transient Accommodation Tax Trust Fund
 Legal Authority: Section 237D-5.5, HRS

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-911-O

Intended Purpose:

Account was established in the State Treasury to serve as a holding account for TAT revenues to supplement shrotfalls in the Tourism Special Fund, if that fund does not receive \$63.3 million in TAT transfers.

Source of Revenues:

Transient Accommodations Tax (TAT) collected by the DoTax.

Current Program Activities/Allowable Expenses:

Any balance remaining in the TAT Trust Fund is to be transferred to General Fund. For FY07, \$11,921,355.96 was transferred to General fund at FYE. Note, per Act 235/SLH2005 the TAT Trust Fund is repealed effective 7/1/07. No activity from FY2008 on.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Other State Agencies
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-916-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of tobacco tax collected by DoTax and distributed per statute to UH per Act 316/SLH2006. It serves as a clearing account for fuel tax revenues pending distribution.

Source of Revenues:

Tobacco Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay UH for their statutory distribution of tobacco tax.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	15,359,013	20,018,340	17,966,280	15,000,000	15,000,000	17,000,000	17,000,000
Expenditures	15,359,013	20,018,340	17,966,280	15,000,000	15,000,000	17,000,000	17,000,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties/HTA - TAT
 Legal Authority: Administratively Established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-917-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of TAT distributed monthly to HTA and semi-annually to the counties. It serves as a clearing account for TAT revenues pending distribution per statute.

Source of Revenues:

Transient Accommodations Tax (TAT) collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to HTA and the counties of their statutory distribution of TAT.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	7,980,423	8,057,056	8,923,885	7,510,359	10,000,000	10,000,000	10,000,000
Revenues	213,661,206	197,048,183	192,546,058	190,000,000	190,000,000	195,700,000	201,571,000
Expenditures	213,584,573	196,181,354	193,959,584	187,510,359	190,000,000	195,700,000	201,571,000
Transfers							
List each by JV# and date							
Net Total Transfers			0	0			
Ending Cash Balance	8,057,056	8,923,885	7,510,359	10,000,000	10,000,000	10,000,000	10,000,000
Encumbrances							
Unencumbered Cash Balance	8,057,056	8,923,885	7,510,359	10,000,000	10,000,000	10,000,000	10,000,000

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties - Fuel Tax
 Legal Authority: Administratively Established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-918-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of liquid fuel tax distributed monthly to the counties.

It serves as a clearing account for fuel tax revenues pending distribution per statute.

Source of Revenues:

Liquid Fuel Tax collected by the DoTax.

Current Program Activities/Allowable Expenses:

B&F processes SWV's from this account for payment to the counties of their statutory distribution of fuel tax.

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	74,239,827	72,416,038	67,911,358	65,000,000	65,000,000	66,950,000	68,958,500
Expenditures	74,239,827	72,416,038	67,911,358	65,000,000	65,000,000	66,950,000	68,958,500
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Taxes Payable to Counties-GETax surcharge
 Legal Authority: Adminstratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-919-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of county GET surcharge collected by DoTax and distributed per statute HRS 248-2.6 to the City & County of Honolulu. It serves as a clearing account for the surcharge pending distribution.

Source of Revenues:

General Excise Tax collections by state Dept. of Taxation (DoTax)

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer taxes into this account in order to pay City & County of Honolulu for their statutory distribution of GETax

Purpose of Proposed Ceiling Increase (if applicable):

N/A

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	0	0	0	0	0	0
Revenues	187,903,947	178,728,585	175,061,467	175,000,000	175,000,000	180,250,000	185,657,500
Expenditures	187,903,947	178,728,585	175,061,467	175,000,000	175,000,000	180,250,000	185,657,500
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Hawaii Children's Trust Fund
 Legal Authority: Adminstratively established

Contact Name: Scott Kami
 Phone: 586-
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-922-O

Intended Purpose:

Account was established to enable B&F to generate SWV's on-line for transmittal of taxes collected by DoTax and distributed per statute Act 228/SLH2004 to the Hawaii Children's Trust Fund at the Hawaii Community Foundation.

Source of Revenues:

Income tax refund designation by taxpayer.

Current Program Activities/Allowable Expenses:

B&F processes JVs to transfer funds into this account in order to pay HI Community Foundation per income tax refund designation.

Purpose of Proposed Ceiling Increase (if applicable):

n/a

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	172,985	0	8,413	0	0	0	0
Revenues	208,990	191,290	134,445	130,000	130,000	140,000	150,000
Expenditures	381,975	182,877	142,858	130,000	130,000	140,000	150,000
Transfers							
List each by JV# and date							
Net Total Transfers							
Ending Cash Balance	0	8,413	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	8,413	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Unclaimed Property Trust Fund
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-932-O

Intended Purpose:

Account was established to deposit and disburse moneys in Unclaimed Property Program. All funds in excess of \$1.3 million remaining on balance at the end of the fiscal year will be transferred to the general fund.

Source of Revenues:

Property that is held, issued, or owing in the ordinary course of a holder's business and has remained unclaimed by the owner for more than five years after it became payable or distributable is presumed abandoned.

Current Program Activities/Allowable Expenses:

It is estimated that \$15 million will be collected and \$6.5 million will be disbursed to unclaimed property owners in FY 2011.

Purpose of Proposed Ceiling Increase (if applicable):

Not Applicable

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000
Revenues	15,327,053	16,544,316	17,702,570	17,000,000	17,000,000	17,000,000	17,000,000
Expenditures	6,408,443	6,008,375	(5,700,125)	(6,500,000)	(6,500,000)	(6,500,000)	(6,500,000)
Transfers	(8,918,610)	(10,000,000)	0	(10,500,000)	(10,500,000)	(10,500,000)	(10,500,000)
List each by JV# and date		(521,093)	0				
Net Total Transfers	(8,918,610)	(10,521,093)	0	(10,500,000)	(10,500,000)	(10,500,000)	(10,500,000)
Ending Cash Balance	1,300,000	1,314,848	13,302,445	1,300,000	1,300,000	1,300,000	1,300,000
Encumbrances		14,848					
			12,002,445 *				
Unencumbered Cash Balance	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000	1,300,000

*To be transferred to the General Fund.

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: BUF
 Prog ID(s): BUF115
 Name of Fund: Temporary Deposits-Special Purpose Revenue Bond-Security Deposit
 Legal Authority: Administratively established

Contact Name: Scott Kami
 Phone: 586-1612
 Fund type (MOF): T
 Appropriation Acct. No.: T-xx-914-0

Intended Purpose:

To record non-refundable security deposits from project parties for the purpose of reimbursing the State for all the costs and expenses incurred relating to the issuance of special purpose revenue bonds.

Source of Revenues:

Security deposits from the project parties.

Current Program Activities/Allowable Expenses:

Purpose of Proposed Ceiling Increase (if applicable):

n/a

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling							
Beginning Cash Balance	0	2,000	8,000	0	0	0	0
Revenues	2,000	6,000	2,000	4,000	4,000	4,000	4,000
Expenditures	0	0					
Transfers			0	(4,000)	(4,000)	(4,000)	(4,000)
List each by JV# and date							
Net Total Transfers	0	0	0	(4,000)	(4,000)	(4,000)	(4,000)
Ending Cash Balance	2,000	8,000	10,000	0	0	0	0
Encumbrances							
			(10,000) *				
Unencumbered Cash Balance	2,000	8,000	0	0	0	0	0

* To be transferred to the General Fund

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: BUDGET AND FINANCE
 Prog ID(s): BUF 141
 Name of Fund: Expense Fund
 Legal Authority: Section 88-116,HRS

Contact Name: Wesely Machida
 Phone: 586-1700
 Fund type (MOF) X
 Appropriation Acct. No. S-xx-315-O

Intended Purpose:

The fund which all money shall be credited to pay for the administrative and operational expenses of the ERS.

Source of Revenues:

ERS' interest earnings.

Current Program Activities/Allowable Expenses:

Under the policy and executive direction of its Board of Trustees, the ERS plans, directs, and coordinates statewide retirement, disability, and survivor benefits program for State and county employees.

Purpose of Proposed Ceiling Increase (if applicable):

FY 12 through FY 13 reflects the biennium budget request.

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	11,232,552	13,700,216	11,317,896	10,603,291	10,828,223	10,828,223	10,828,223
Beginning Cash Balance							
Revenues							
Expenditures							
Transfers							
List each by JV# and date							
Net Total Transfers	0	0					
Ending Cash Balance	0	0	0	0	0	0	0
Encumbrances							
Unencumbered Cash Balance	0	0	0	0	0	0	0

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Report on Non-General Fund Information
for Submittal to the 2011 Legislature

Department: Budget & Finance
 Prog ID(s): BUF 143
 Name of Fund: Hawaii Employer-Union Health Benefits Trust Fund
 Legal Authority: Chapter 87A, HRS

Contact Name: Donna Tonaki
 Phone: 586-1690
 Fund type (MOF) T
 Appropriation Acct. No. T-xx-903-O, Txx-904-O and
T-xx-905-O

Intended Purpose To administer health and life insurance benefits for eligible active and retired State and county public employees and their eligible dependents by providing quality service levels to employee-beneficiaries and dependent-beneficiaries and complying with federal and State legal requirements.

Source of Revenues:

Employer and employee premium contributions were collected. Administrative fees were also collected from the State and County public employers.

Current Program Activities/Allowable Expenses:

Employer and employee contributions were remitted to insurance carriers. Employer contributions were paid to eligible retirees and their spouses for Medicare Part B premium reimbursements. The Trust Fund functions as a processor of centralized enrollment, premium contribution collection and premium payment organization for the public employers and all State and County participants. Administrative costs of the fund are also included.

Purpose of Proposed Ceiling Increase (if applicable):

Decrease is due to labor savings associated with implementation of reduction in force and furloughs as provided by collective bargaining agreements and Executive Orders.

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	11,740,434	4,761,899	5,388,703	4,208,426	4,208,426	4,208,426	4,208,426
Beginning Cash Balance	95,480,766	90,041,503	130,368,736	186,562,795	203,361,795	222,936,795	243,394,795
Revenues	654,099,931	685,363,598	722,053,836	705,388,000	727,704,000	760,532,000	794,899,000
Expenditures	659,539,194	645,036,365	665,859,777	688,589,000	708,129,000	740,074,000	773,516,000
Transfers							
List each by JV# and date							
Net Total Transfers	-	-	-				
Ending Cash Balance	90,041,503	130,368,736	186,562,795	203,361,795	222,936,795	243,394,795	264,777,795
Encumbrances	8,309,811	5,276,345	2,176,001	-	-	-	-
Unencumbered Cash Balance	81,731,692	125,092,391	184,386,794	203,361,795	222,936,795	243,394,795	264,777,795

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							

Department: Budget & Finance
 Prog ID(s): BUF 901
 Name of Fund: Public Utilities Commission Special Fund
 Legal Authority: Section 269-33 HRS

Contact Name: Phyllis Paik
 Phone: 586-2050
 Fund type (MOF) Special Fund
 Appropriation Acct. No. S-11-3520

Intended Purpose:

To pay for expenses incurred by the Public Utilities Commission and the Department of Commerce and Consumer Affairs' Division of Consumer Advocacy.

Source of Revenues:

The Special Fund's sources of income include public utility fees, motor carrier fees, penalties and interest, application and intervention filing fees, Hawaii One Call fees, and duplicating fees.

Current Program Activities/Allowable Expenses:

Ensures that regulated companies provide communication, utilities, and transportation services to the public at acceptable standards of quality, dependability and safety at fair rates by adopting and enforcing appropriate service standards. Pursuant to Section 269-33, HRS proceeds of the Special Fund shall be used for all expenses incurred in the administration of chapters 269, 271, 271G, 269E, 486H, and 486J, provided that the expenditures are in accordance with the legislative appropriations. All monies in excess of \$1,000,000 remaining on balance in the Special Fund on June 30 each year shall lapse to the credit of the State General Fund.

Purpose of Proposed Ceiling Decrease (if applicable):
 FY 11 reflects the allocation.

FY 12-14 is the Budget Ceiling without BUF901PM \$35,000 PIMAR funds.

Financial Data							
	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
	(actual)	(actual)	(actual)	(estimated)	(estimated)	(estimated)	(estimated)
Appropriation Ceiling	8,798,964	10,628,380	9,569,891	9,249,331	9,447,174	9,447,174	9,447,174
Beginning Cash Balance	0	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Revenues	17,442,837	17,617,423	21,781,808	18,205,592	18,205,592	18,205,592	18,205,592
Expenditures	7,719,263	8,278,664	7,087,541	10,918,331	11,268,000	11,268,000	11,268,000
Transfers							
List each by JV# and date							
JV#JM1104(BF08-015), 11/26/08	(9,723,574)						
JV#JM6374(BF09-064), 09/05/09		(9,000,000)					
JV#JM1229(BF10-026), 11/21/09		(338,759)					
JV#JM0458(BF11-005), 8/17/2010		(338,759)	(14,694,267)				
Net Total Transfers	(9,723,574)	(9,677,518)	(14,694,267)	(7,287,261)	(6,937,592)	(6,937,592)	(6,937,592)
Ending Cash Balance	0	661,241	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Encumbrances							
Unencumbered Cash Balance	0	661,241	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000

Additional Information:

Amount Req. for Bond Conveyance							
Amount from Bond Proceeds							
Amount Held in CODs, Escrow Accounts, or Other Investments							